Attorneys.

ATKINSON & JUDD, A.L.C. Atkinson and Albert F. Judd. Jr Attorneys and Counsellors at Law.

Office over Bistori & Co.'s Bank, cor. Kaabumanu and Merchant streets.

T. McCANTS STEWART, Attorney and Counsellor at Law.

rogress Black, opposite Catholic Church Fort street, Honolulu, H. I. 462 Telephone 1122

PREDERICK W. HANKEY,

Attorney-at-Law. 18 Merchant street, opp. Bishop's Bank or rocks on the place. Honolulu, H. I. Telephone 299.

CHARLES F. PETERSON Attorney at Law and

> Notary Public. Kashumanu Street.

W. C. Acm. ACHI & JOHNSON, Attorneys and Counselors at Law.

Office No. 10 West King street. Telephone 884.

F. M. BROOKS.

Attorney at Law ply to

Spreckels Building, Fort Street,

B. A. MOTT-SMITH.

ATTORNEY. AAS MOVED to the Judd Block, Fort St.

OR WALTER HOFFMANN.

BERETANIA STREETS, (opposite the Hawaiian Hotel.)

Diffice Hours: 8 to 10 a. in.; 1 to 3

m.; 7 to 8 p. m. Sundays: 8 to 11

m. Telephone 510. P. O. Box 501.

R. A. GORDON HODGINS.

C LICE AND RESIDENCE, GEDGE COTTAGE, corner Hotel and Richards streets, Office Hours: 9 to 11; 2 to 4, 7 to 8. Telephone 953.

DR. SINCLAIR

.....WILL RESUME PRACTICE n Jan. 15th, on School street, between Emma and Fort.

Hours: 9:10 a. m., 2-4 p. m., 7-8 p. m.; Sundays 9-10 a, m.

DR. I. MORI,

136 Beretania street, between Emma and Fort streets. Telephone 277. P. O. Box 843. office Hours: 9 to 12 a. m. and 7 to 8 s. m.; Sundays, 9 to 12 a. m. 1229

4. C. WALL, D. D S., O. E. WALL, D. D. S., DENTISTS.

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Bouquets!

FINKE & CO., SURFACE COMPANY OF EDINBURGH. ALLIANCE MARINE AND GENERAL ASSURANCE COMPANY OF LON-Florists.

Supply every variety of Cut Flowers and Growing Plants. Sprays, Bouquets and Funeral and Wedding Floral Designs supplied on short notice.

Office, corner Fort street and Chaplain Lane, opposis the Catholic Mission. 1317

GOOD THING 4--U--2--C

Ohia, Algeroba and Pine Firewoo Out and Split (ready for the Stove).

STOVE, STEAM & BLACKSMITH COA WHITE AND BLACK SAND At Lowest Prices, delivered to any par the City. OBLEPHONE.

> HUSTACE & CO 31 Queen Street.

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Livery, Boarding and Sales Stables, :::

Stable 'Phone, 477. Hack Stand 'Phones, 819 and 777. C. H. BELLINA.

the city of Honolulu. The manner as possible.
Dr. Emerson stated that the work of

Water will be laid before in memory of the Princess

Kainlani, for a park. The lots will be sold at the with which other real estate any district declared by the Board of lowest prices in the market, agents will not afford to compete.

Applications for lots will Applications for lots will terior for communication to the super-be received at our office, and intendent of Public Works." will be given preference of Then following resolution: chosing lots in the order they are received.

For further particulars ap-

W.C.ACHI&CO Real Estate Brokers

WEST KING ST. 10

October 4th, 1899.

Schuman's Carriage Repository,

----FORT STREET

Keeps constantly on hand Studebaker's Farm and Express Wagons, Dump Carts, Drays, &c. Also, a full line of Carriages and Harness.

Notice. NOTICE IS HEREBY GIVEN THAT MESSRS. W. G. IRWIN & CO., LTD., have this day been appointed RESIDENT AGENTS for the Hawaiian Islands of the

SCOTTISH UNION AND NATIONAL in bottles.

MR. JOHN S. WALKER will continthe above named companies.

R. C. MEDCRAFT.

1378-Im General Agent and Attorney.

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532 Fort Street.

PURE MILK PURE CREAM Best on the Islands

Delivered twice daily to any part of

Fresh Milk at 12 cents a Quart!

FOR SALE,

Delivered to any quantities to suit. Leave your orders at STAR DATRY, Equalization for the Assessment and OF TELEPHONE 103.

BEN HAAHEO, King street, neer Railroad Depot,

.....518 FORT STREET. Plumber - and - Tinsmith. Satisfaction guaranteed. All work promptly and carefully attended to. 1277

HEALTH BOARD MEETING.

At the meeting of the Board of Health yesterday afternoon Minister Cooper handed in his resignation as Cooper handed in his resignation as president, finding himself unable to retain this office as well as that of Attorney General. Mr. Cooper stated that he wished to assist the Board of mealth in every way possible. A resolution accepting Minister Cooper's resignation was adopted with expressions or regre, from the members.

Dr. C. B. Wood was nominated by Minister Cooper for the presidency. Situated on the east side of Kalihi Valley. The view to Pearl Harbor is the best in

soil is very deep; no stones the committee appointed by the Board to draw up a list of suggestions dealing with the purification of the city was progressing. He urged the appurchasers are ready to build pointment of some competent person whose duty would be to see that the in-A space will be set apart, structions of the Board regarding the princess sanitary condition of buildings under construction were carried out.

The following resolution was then

adopted;
"That the erection and construction

Health to be infected, is hereby pro-hibited until further notice.

"That a copy of the resolution be furnished to the Minister of the In-Then followed the adoption of the

following resolution:
"All that portion of the city of Ho-nolulu bounded by Nuuanu, Kukui, River and Queen streets, is officially declared by the Board to be an infected

discrict."
It was decided to use the sprinkling carts of the city for the purpose of dis-ributing a solution of sulphuric acid through the streets of the city. Mr.

Smith will superintend this work.

A resolution to the effect that the period of quarantine of all persons aken from infected districts be ten full days was adopted

it was resolved further:
"That the Chinese and Japanese Con-suls be notified, that such quarantine will be permitted by the Board, pro-vided suitable structures are provided."

It was resolved that the diagnoses of physicians employed by the Board be accepted as final and so declared offi-

Thanks to Donors.

The members of the Young People's Society of Christian Endeavor of Ka laupapa and Kalawao extend their most sincere thanks to all the following parties who have kindly helped and assisted in furthering the happiness of our Christmas entertainment: To W. W. Dimond & Co., R. F. Ehlers & Co., H. Hackfeld & Co., Wall, Nichols Co., Theo. H. Davies & Co., M. McInerny & Bros., per W. W. Hall.

Wishing all the compliments of a Hanny New Year, we remain

Happy New Year, we remain, The Kalaupapa and Kalawao Y. P. S. of C. E., through our secretary,

ANDREW HULD. Kalaupapa, Molokai, Dec. 28, 1899.

THE LAST CAR. The last cars of the King street line going to Waikiki and Palama pass the Anchor Saloon. The cleverest mixologists in the city are there a ways to put you up anything you may desired brop in and take a drop before you take the car. The celebrated Seattle beer is to be had here on draught. full line of liquors, including the femous Jesse Moore Whiskey, etc., at ways on hand. Received per Warrimoo, Rainier Bock Beer on draught The Anchor Saloon is here to please it

SEATTLE DEEK. ROYAL INSURANCE COMPANY of LIVERPOOL.
ALLIANCE ASSURANCE COMPANY of LONDON.
SCOTTISH UNION AND NATIONAL

Ride a Cleveland; they lead al

BY AUTHORITY

ASSESSOR'S NOTICE

TO THE INHABITANTS AND OTH-

THE THIRTY-FIRST DAY OF JAN-UARY, inclusive, from 9 a. m. to 4 p. m. (Sundays and holidays excepted.) and on SATURDAYS until 12 noon, and all persons liable to be taxed in said Hawaiian Islands, either in their own right or as Guardian, Administrator. Executor, Trustee or otherwise, are required by law to bring to the Assessors, within the time above specified, true lists of all their polls and estates, both real and personal.

Your attention is called to the following regulations of the Board of Collection of Taxes for the Hawaiian Islands:

No. 1-Value of land to be separate from value of buildings and im-

No. 2-In making a return, state the street and number of lots in town, or lots in the country shall be described by noting the name of the Ili or Ahupuaa in which they are situ-

ated and the number of the Land Commission, Award and Royal Pat-ent under which the land is held, and the area. Also, state if any property has been sold during the year, to whom and for what price.

No. 3-Returns of Personal Property are to be as of your books of Janu-

No. 4-Under Leasehold Interests schedule must be given of all leases, their term rental and unexpired

No. 5-Growing crops of all kinds, not specified above, are taxable. Growing rice is to be assessed May 1.

No. 6-All Schedules attached to this return are a part thereof and must be filled out as follows: chedule A—Entitled "Growing Crop of Cane," requires the following par-ticulars: No. of Acres. Descrip-tion, Value per acre, and estimated Yield in Tons of Sugar of Crop

chedule B—Entitled "Lands Leased, requires particulars as per rule No.

Schedule C-Entitled "Lands held in Fee Simple," requires particulars as per rule No. 2. Also state is the land in Forest, Cane or Pasture.

Schedule D-Entitled "Cattle List," re quires number and value of working and herd cattle, milch cows and bulls, native or imported.

Schedule E—Entitled "Information Required in Estimating Aggregate Value of Business Enterprise for Profit, required by Section 68, Ses-sion Laws, net. Amount gross receipts. Total actual running expen-ses. Amount net profits. Number of tons of crop if a sugar, coffee or rice plantation. Sales of corporation stock. Name of vendor, name of vendee, number of shares, price paid, number tons, estimated crop for the succeeding year. Estimated aggregate value of business enter-

io. 7—Consignments of Property whereever from, in or out of bond, are to be taxed here.

No. 8—Personal taxes shall be paid by every male inhabitant of the Hawatian Islands between the ages of twenty and sixty years, unless exempt by law.

> JONATHAN SHAW, Assessor of Oahu C. H. DICKEY. Assessor of Maui. NATHAN C. WILLFONG. Assessor of Hawaii.

J. K. FARLEY, Assessor of Kauai Approved by S. M. DAMON, Minister of Finance. Honolulu, December 20, 1899.

The Minister of Finance approves of the following list of persons to act as Deputy Assessors and Collectors for the year 1900:

DAHU

Oahu..., Alexander D. Thompson Honolulu Henry C. Ovenden Walalua Edward Hore Koolauloa ... William K. Rathburn Koolaupoko No. 1... Henry C. Adams Koolaupoko No. 2... James Davis

ahaina, Molokai and Lanai. Hana A. Gross

HAWAII.

Hilo and North Hilo Geo: H. Williams North KohalaEben P. Low North KonaJ. Kaelemakule South KouaH. John Ahu Kau William P. Fennel

KAUAL Waimea and Niihau.....T. Brandt Koloa Henry Blake Lihue J. B. Hanaiki KawaihauJ. W. Neal HanaleiW. E. H. Deverill Approved:

S. M. DAMON. Minister of Finance. Honolulu, December 30, 1899.

NOTICE TO CORPORATIONS.

ER PERSONS LIABLE TO PAY
TAXES IN THE HAWAHAN ISLANDS:

The Assessors of the Hawahan Islands hereby give notice that their
offices will be open from the FIRST TO
THE THIRTY-FIRST DAY OF JAN
In conformity with Section 2024 of
the Civil Code, all Corporations are
hereby notified to make a full and accurate exhibit of the state of their affairs for the year ending December 31,
1899, such exhibit to be filed in the Interior Department on or before the
31st day of January, 1900.

Blanks for this purpose will be furnished upon application to the Interior
Office.

Upon failure of any corporation to present the exhibit within the time re-quired, the Minister of the Interior will, either himself or by one or more commissioners appointed by him, call for the production of the books and papers of the corporation and examine ts officers touching the affairs, under

ALEX. YOUNG, Minister of the Interior. Interior Office, November 11, 1899. 1376-td.

IRRIGATION NOTICE.

Holders of water privileges, or those paying water rates, are hereby notified that the hours for irrigation purposes are from 6 to 8 o'clock a. m. and from 4 to 6 o'clock p. m.

ANDREW BROWN, Superintendent Water Works. Approved by A. YOUNG, Minister of Interior. Honolulu, June 14, 189.

1244-tf

Bankers.

THE BANK OF HAWAII, Ltd.

JUDD BUILDING.

INCORPORATED UNDER THE LAWS

Capital.....\$400,000

OFFICERS AND DIRECTORS:

CHAS. M. COOKE, President, P. C. JONES, Vice-President C. H. COOKE, Cashier. F. C. ATHERTON, Assistant Cashier. Henry Waterhouse, Tom May, F. W. Macfarlane,

E. D. Tenney, J. A. McCandless.

Solicits the Accounts of Firms, Cor-porations, Trusts, Individuals, and will carefully and promptly attend to all business connected with banking en-trusted to it. Sell and purchase Foreign Exchange, issue Letters of Credit.

SAVINGS DEPARTMENT!

Ordinary and Term Deposits received, and Interest allowed in accordance with rules and conditions printed in Pass books, copies of which may be had upon application.

The First American OF HAWAII, LTD.

Incorporated Under the Laws of the Republic of Hawaii. Authorized Capital, Subscribed Capital, 750,000

Paid Up Capital OFFICERS AND DIRECTORS.

Cooper and H. M. Von Holt. DRAW EXCHANGE ON: San Francisco-The Anglo-California Bank, Limited.
Chicago—The Merchants Loan and

Trust Company. New York—J. & W. Seligman & Com-London London — The Anglo-California Bank, Limited. Paris—Societie Generale.

Hamburg-M. M. Warburg & Com-Hongkong and Yokohama - The Chartered Bank of India, Australia and China.

Australia—The Union Bank of Australia, Limited.
Canada—Bank of Montreal.
Berlin—Gerbruder Meyer. Exchange bought and sold Letters Credit issued on all parts of the

O. G. TRAPHAGEN,

 $\mathbf{ARCHITECT}$ 223 Merchant St., Honolula, Between Fort and Alakea,

TELEPHONE G. A. HOWARD, JR.

HOWARD & TRAIN;

Architects. Suite 7, Model Block, - HONOLULU, OAHU, H. I.

P. O. Box 703. Telephone 989

H. L. KERR & CO.,

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Coney Estate The Yokohama Specie Bank LANDS.

A FEW VERY DESIRABLE BUILD ING LOTS on Nuuanu Avenue, at Nio lopa, Nuuanu Valley, for sale. Apply to J. M. MONSARRAT,

Cartwright Block, Merchant street. 1258 The Mercantile Printing Co.

PINE **JOB** PRINTING.

119 King St. CHURCH AND SOCIETY WORK.

HONOLULU **AND EAR INFIRMARY**

Supported by Voluntary Contributions. FREE TREATMENT to the Poor of all nationalities.

For information as to cards of admission and to the service, etc., etc., apply at the

Infirmary.
Third Floor, Progress Block, Subscriptions may be left with J. F. Hackfeld, L. C. Ables or Dr. Sloggett.

1396-6 m

CLAUS SPRECKELS.

Claus Spreckels & Go. (BANKERS.

San Francisco Agents—The Nevada National Bank of San Francisco. San Francisco—The Nevada Nations— Bank of San Francisco.

London—The Union Bank of London Ltd., New York—American Exchange Na tional Bank. tional Bank.
CHICAGO—Merchants National Bank.
PARIS—Credit Lyonnais.
BERLIN—Dresdner Bank.
HONRONG AND YORGHAMA—HONRONG &

Shanghai Banking Corporation.

New Zealand and Australia—Bank of New Zealand
Of New Zealand
Victoria And Vancouver—Bank
British North America.

Transact a General Banking and Exchange Busines: Depoists Received. Loans made on Approved Security. Commercial and Travelers Oredits Issued. Bills of Exchange bought

COLLECTIONS PROMPTLY ACCOUNTED FOR BISHOP & CO.

Savings Bank

Savings Deposits will be received and interest allowed by this Bank at four and one-half per cent per annum. The terms, rules and regulations of the Hawaiian Postal Savings Bank have been adopted as far as it is practicable to apply them, and the Cash Reserve of \$50,000 as required under the Postal Act will be maintained. Printed copies of the Rules and Regulations may be obtained on application.

BISHOP & CO.

-Established 1858-

BISHOP&Co. BANKERS.

Transact a General Banking and Exchange Business.

Commercial and Traveler's etters of Credit issued, availble in all the principal cities f the world.

Interest allowed after July , 1898, on fixed deposits 3 months 3 per cent., 6 months 31 per cent., 12 months 4 per cent.

Pioneer Building and Loan Association

Assets, Dec. 31, 1898, \$116,803.38 Money loaned on approved security. A Savings Bank for monthly deposits. Houses built on the monthly install-

ment plan.

Eighteenth Series of Stock is now opened.
OFFICERS: T. F. Lansing, President:
S. B. Rose, Vice-President; C. B. Gray,
Treasurer; A. V. Gear, Secretary.
DIRECTORS: T. F. Lansing, S. B. Rose,
A. V. Gear, A. W. Keech, J. G. Rothwell, Henry Smith, J. J. McLean, J. D.
Holt, C. B. Gray.
For further restlement

For further particulars apply to A. V. GEAR, Secretary

r of Commerce room Office Hours: 12:30-1:30 p. m.

LIMITED

 Subscribed Capital
 24,000,00 yen

 Paid-up Capital
 12,000,000 yen

 Reserve Fund
 7,500,000 yen

The Bank buys and receives for col-lection Bills of Exchange, issues Drafts and Letters of Credit, and transacts a general banking business.

NTEREST ALLOWED-On Fixed Deposit for 12 months, 4 per cent p. a.
On Fixed Deposit for 6 months, 3%
On Fixed Deposit for 3 mos,
INTEREST ALLOWED.

By the Head Office, at Yokohama, on Current De-posit, 1 a-10 sen per day. On Fixed Deposit for 12 months, 5% per cent p. a. New Republic Building, 111 King St., Honelula

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Cor. Alakea & Halekauwila Sts. Has a large assortment of Chandeliers and Elec-

trical Goods Constantly on hand,

Estimates given for house wiring and Electrical plants.

Marine Wiring a specialty. THEO. HOVEMANN